BURLINGTON RESOURCES

May 27, 1997

Mr. David S. Guzy Minerals Mangement Service Royalty Management Program Denver Federal Center, Building 85 P.O. Box 25165, Mail Stop 3101 Denver, CO 80225-0165

Re: MMS Proposed Rule on Oil Valuation Dated January 24, 1997

Dear Mr. Guzy:

Burlington Resources Oil & Gas Company (BR) appreciates the opportunity to file comments related to the MMS's Proposed Rule on Oil Valuation, which was published in the Federal Register on January 24, 1997. BR has equity oil production nationwide which exceeds 50,000bopd, much of which is produced from federal leases in the Rocky Mountain states, New Mexico, Oklahoma and in the Gulf of Mexico, and most of which is sold to third-party purchasers at or near the wellhead.

BR has had representatives working on the extensive comments being filed by the Independent Petroleum Association of America (IPAA) and the Domestic Petroleum Council (DPC). As a result of its participation in these expensive and time-consuming efforts. BR will not file extensive comments of its own in this regard, but instead hereby endorses the comments filed by IPAA and DPC.

Sincerely,

David Blackmon